IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE ANTONY DOMINIC

THURSDAY, THE 25TH OCTOBER 2007 / 3RD KARTHIKA 1929

WP(C).No. 31696 of 2007(W)

PETITIONER:

M/S ARJUNA NATURAL EXTRACTS(P)LTD.,
BANK ROAD, ALWAYE, REPRESENTED BY ITS
MANAGING DIRECTOR, MR. P.J.KUNJACHEN.

BY ADV. SRI.P.GEORGE VARGHESE

RESPONDENTS:
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1. REGIONAL TRANSPORT OFFICER,
TAXATION, ERNAKULAM.

2. THE ASSISTANT P.F.COMMISSIONER,
(ENFORCEMENT)EMPLOYEES PROVIDENT FUND
ORGANISATION, SUB REGIONAL OFFICE,
BHAVISHYANIDHI BHAVAN, KALOOR, KOCHI-17.

3. DISTRICT EXECUTIVE OFFICER,
KERALA MOTOR TRANSPORT WORKERS WELFARE FUND
BOARD, PALARIVATTOM, ERNAKULAM.

R1 & R2 BY GOVT. PLEADER MR. K.P. PRADEEP.
R3 BY S.C. MR. P. RAMAKRISHNAN.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 25/10/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ANTONY DOMINIC, J.

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W.P.(C) No. 31696 OF 2007 W
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Dated this the 25th October, 2007

J U D G M E N T

The petitioner claims that they are entitled to exemption from the Kerala Motor Transport Workers' Welfare Fund Scheme, since their establishment is covered under the provisions of the Employees Provident Fund Act. In support of this plea Exts. P6 and P7 certificates issued by the Employees' Provident Fund Organisation have also been produced by the petitioner. The complaint is that in the absence of clearance certificate from the 3rd respondent they are not in a position to remit tax in respect of the motor vehicles.

2. As is evident from Exts. P6 and P7 the establishment of the petitioner is covered under the Employees' Provident Fund Act. If that be so, the further question is only whether they have remitted contribution upto-date. Once that has been done, the petitioner is entitled to remit motor vehicles tax without remittance of the dues to the 3rd respondent.

3. Therefore, if the petitioner is able to

satisfy the 1st respondent that the upto-date P.F. dues have been paid the 1st respondent cannot insist on the clearance certificate of remittance of the dues to the 3rd respondent. Hence, I dispose of the writ petition directing that if the petitioner satisfies the 1st respondent that it has remitted the P.F. dues upto-date, the 1st respondent shall permit the petitioner to remit the motor vehicle tax in respect of its vehicle.

ANTONY DOMINIC
JUDGE

jan/-